

Sixty-seventh  
Legislative Assembly  
of North Dakota

**HOUSE BILL NO. 1515**

Introduced by

Representatives Heinert, Bosch, Klemin, Meier, Nehring, Porter

Senators Bell, Dever, Larson, Poolman

1 A BILL for an Act to create and enact a new section to chapter 57-38 and a new subdivision to  
2 subsection 7 of section 57-38-30.3 of the North Dakota Century Code, relating to an individual  
3 income tax credit; to provide an effective date; to provide an expiration date; and to declare an  
4 emergency.

5 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

6 **SECTION 1.** A new section to chapter 57-38 of the North Dakota Century Code is created  
7 and enacted as follows:

8 **Individual income tax credit.**

9 A resident of this state is entitled to a nonrefundable credit against the resident's income tax  
10 liability as determined under section 57-38-30.3 for the taxable year. The maximum credit that  
11 may be claimed by a resident under this section for the taxable year is five hundred dollars. The  
12 amount claimed may not exceed the amount of the resident's income tax liability as determined  
13 under this chapter for the taxable year. Any credit amount exceeding a resident's income tax  
14 liability for the taxable year may not be claimed as a carryback or carryforward.

15 **SECTION 2.** A new subdivision to subsection 7 of section 57-38-30.3 of the North Dakota  
16 Century Code is created and enacted as follows:

17 Individual income tax credit under section 1 of this Act.

18 **SECTION 3. EFFECTIVE DATE - EXPIRATION DATE.** This Act is effective for the first two  
19 taxable years beginning after December 31, 2020, and is thereafter ineffective.

20 **SECTION 4. EMERGENCY.** This Act is declared to be an emergency measure.